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भाग 4 (ग)  
उप-खण्ड (II)  
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।  
**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, May 31, 2019**

**S.O.31** .-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.2(60)FD/Tax/2012/pt.-06 dated 19.04.2018, as amended from time to time, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on lease deed or sale deed, executed by State Government, Rajasthan Housing Board, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Krishi Upaj Mandi and Mandi Samittee, Gram Panchayat, Panchayat Samittee, Rajasthan Industrial Development & Investment Corporation (RIICO), Rajasthan State Cooperative Housing Federation or by any other authority or enterprises of the State Government, in respect of land allotted or sold by them, shall be reduced and charged as under :-

S.No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration within 8 months from the date of its execution.	On the amount of premium and other charges paid in consideration including interest or penalty, if any on such instrument and the average amount of the rent of two years.
2.	If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has been paid.	On the 115% of the amount calculated for serial number 1 above.
3.	If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has not been paid.	On the 130% of the amount calculated for serial number 1 above.

4.	If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration within 2 months from the date of its execution.	On the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.
5.	If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after 2 months but before 4 months from the date of its execution.	On the 60% of the amount of consideration or 60% of the value of the land calculated on the basis of market rates of such land, whichever is higher.
6.	If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after 4 months but before 8 months from the date of its execution.	On the 70% of the amount of consideration or 70% of the value of the land calculated on the basis of market rates of such land, whichever is higher.
7.	If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after revalidation.	On the market value of the property after deducting the amount of stamp duty, if any, already paid at the time of execution.
8.	If the lease deed or sale deed is executed in respect of land sold through public auction.	On the amount of purchase money.

Provided that stamp duty payable under serial number 1, 2 and 3 shall not be more than the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

Provided further that this notification shall also be applicable on lease deeds or patta pending for registration or reference before Sub-Registrar or adjudication before Collector (Stamps) or other Courts but stamp duty already paid according to the provisions of the said Act shall not be refunded.

**[No.F.2(60)FD/Tax/2012/pt.-13]**

**By order of the Governor,**  
Bishnu Charan Mallick,  
**Jt. Secretary to the Government**

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